

**WEST CENTRAL COMMUNITY ACTION
Independent Auditors' Report
Financial Statements
And
Supplemental Information
Schedule of Findings and Questioned Costs
September 30, 2009**

WEST CENTRAL COMMUNITY ACTION

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September 30, 2009

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WEST CENTRAL COMMUNITY ACTION
Board of Directors, Officers and Management

Officers

Robert Wentworth	President
Ron Kohn	Vice-President
Dan Muhlbauer	Secretary

Board Members

<u>County</u>	<u>Representing Government</u>	<u>Representing Private</u>	<u>Representing Low-Income</u>
Cass	Dave Dunfee	Dr. Keith Swanson	Eleanor Tietz
Crawford	John Lawler	James Miller	Dan Muhlbauer
Fremont	Chuck Larson	Rayann West	Becky Fichter
Harrison	Larry King	Bob Wentworth	Don Rodasky
Mills	Ron Kohn	Vacant	Vacant
Monona	Charles Brown, Sr.	Vacant	Richard Swain
Montgomery	Steve Ratcliff	Linda Southworth	JoAnn Thomas
Page	Elaine Armstrong	Margaret Burns	Rose Maxwell
Pottawattamie	Lynn Grobe	Darlene McMartin	Vacant
Shelby	Delbert Hull	Katie Goshorn	Judith Knapp

Management

Joel Dirks	Executive Director
Barb English	Fiscal Officer
Dennis Lawson	Human Resource Director
Debra Morrison	Child & Adult Care Service Director
Penny Lingle	Head Start Director
Marilyn Rodacker	Energy/Housing Director
Erin Hudson	Outreach Planning & Resource Development Director
Lynne Tremel	WIC Director
Douglas Paine	Senior Aide Project Director
Billye Dollen	Executive Secretary
Mary Cummings	FADSS Director

The Board of Directors and Officers of West Central Community Action represent each of the counties. The board members shall serve as follows:

- a. One-third shall be persons who are currently on a board of supervisors or their designee and appointed each January by each county board.
- b. One-third shall be persons who are representatives of business, industry, labor, religious, welfare and education organizations, or other major interest groups. Individuals are nominated by these interest groups and elected by the Organization's Board of Directors to a three year term with no limit on the numbers of terms they may serve.
- c. At least one-third shall be persons who, according to federal guidelines, have incomes at or below poverty level and are elected by such persons, or are representatives elected by such persons for a three year term with no limit on the number of terms they may serve.



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Independent Auditors' Report

To the Board of Directors
West Central Community Action, Harlan IA

We have audited the accompanying statement of financial position of West Central Community Action as of September 30, 2009 and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of West Central Community Action as of September 30, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 9, 2010 on our consideration of West Central Community Action's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purposes of forming an opinion on the basic financial statements of West Central Community Action taken as a whole. We have previously audited in accordance with the standards referred to in the second paragraph of this report. The financial statements for the year ended September 30, 2008 (which is not presented herein) of West Central Community Action and expressed unqualified opinions on those financial statements. The Non-GAAP supplemental information as listed in the table of contents is presented for the purpose of presenting grant closeout information as required by grantees. These schedules are presented on the basis of accounting required by the grantees which differs from U.S. generally accepted accounting principles. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and in our opinion are fairly stated in accordance with the basis of accounting outlined above in relation to the basic financial statements taken as a whole.

Our audit was performed for the purposes of forming an opinion on the basic financial statements of West Central Community Action taken as a whole. The accompanying supplemental information as listed in the table of contents, including the Schedule of Expenditures of Federal Awards, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-profit Organizations*, is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The US Department of Agriculture Certification Regarding Debarment, Suspension, and Other Responsibility Matters – Primary Covered Transactions listed in the table of contents as Non-GAAP has not been audited.

Williams & Company, P.C.
Certified Public Accountants
Onawa, Iowa
March 9, 2010

WEST CENTRAL COMMUNITY ACTION
Statement of Financial Position
September 30, 2009

<u>Assets</u>	<u>Current</u>	<u>Local Property and Equipment</u>	<u>Total</u>
Cash and Cash Equivalents	\$ 503,940		\$ 503,940
Investments	343,959		343,959
Receivables			
Grant Awards and Contracts	1,382,936		1,382,936
Accounts	6,172		6,172
Prepaid Expenses	22,378		22,378
Property and Equipment (net)		\$ 1,926,006	1,926,006
 Total Assets	 <u>2,259,385</u>	 <u>1,926,006</u>	 <u>4,185,391</u>
 <u>Liabilities and Net Assets</u>			
Payables			
Accounts	598,456		598,456
Accrued Interest	2,451		2,451
Accrued Salaries and Benefits	213,317		213,317
Compensated Absences	328,761		328,761
Grant Advances	46,485		46,485
Notes Payable Shelby County State Bank	-	412,853	412,853
Notes Payable - USDA	-	543,700	543,700
 Total Liabilities	 <u>1,189,470</u>	 <u>956,553</u>	 <u>2,146,023</u>
Net Assets			
Undesignated	938,189	969,453	1,907,642
Designated:			
Grants and Contracts	131,726		131,726
 Total Net Assets	 <u>1,069,915</u>	 <u>969,453</u>	 <u>2,039,368</u>
 Total Liabilities and Net Assets	 <u>\$ 2,259,385</u>	 <u>\$ 1,926,006</u>	 <u>\$ 4,185,391</u>

See Accompanying Notes to Financial Statements

WEST CENTRAL COMMUNITY ACTION
Statement of Activities
For the Year Ended September 30, 2009

	Current	Local Property and Equipment	Total
Revenue, Support and Other Gains and (Losses)			
Governmental Funding Sources:			
United States Department of Labor	\$ 552,097		\$ 552,097
United States Department of Energy	620,251		620,251
United States Department of Health and Human Services	12,038,467		12,038,467
United States Department of Agriculture	1,962,544		1,962,544
United States Department of Homeland Security - FEMA	73,101		73,101
State and Local Grants and Contracts	907,455		907,455
In-Kind Contributions	57,599		57,599
Public Support and donations	51,129		51,129
Interest Income	18,133		18,133
Gain on Sale of Equipment	15,305	\$ (15,286)	19
Other Income	269,670		269,670
Total Revenue, Support and Other Gains and (Losses)	<u>16,565,751</u>	<u>(15,286)</u>	<u>16,550,465</u>
Expenses			
Program Services			
Salaries and Wages	4,503,968		4,503,968
Fringe Benefits	1,730,523		1,730,523
Professional and Contract Service Fees	191,112		191,112
Travel	197,216		197,216
Space Costs	428,097		428,097
Supplies	497,306		497,306
Repairs and Maintenance	10,656		10,656
Equipment Purchase/Lease	54,352		54,352
Interest Expense	52,303		52,303
Insurance	2,254		2,254
Telephone	114,446		114,446
Utilities	63,892		63,892
Advertising	12,332		12,332
Training	450		450
Assistance to Individuals	7,715,906		7,715,906
Other Costs	657,120		657,120
Depreciation Expense	-	135,733	135,733
In-Kind Expenses	57,599		57,599
Total Expenses Before Allocation of Indirect Costs	<u>16,289,532</u>	<u>135,733</u>	<u>16,425,265</u>
Total Expenses	<u>16,289,532</u>	<u>135,733</u>	<u>16,425,265</u>
Transfer (To) From Other Funds	<u>(201,685)</u>	<u>201,685</u>	<u>-</u>
Change in Net Assets	74,534	50,666	125,200
Net Assets - Beginning of Year	<u>995,381</u>	<u>918,787</u>	<u>1,914,168</u>
Net Assets - End of Year	<u>\$ 1,069,915</u>	<u>\$ 969,453</u>	<u>\$ 2,039,368</u>

See Accompanying Notes to Financial Statements

WEST CENTRAL COMMUNITY ACTION
Statement of Functional Expenses
For the Year Ended September 30, 2009

	Program Services	Indirect Management and General	Total
Expenses			
Salaries and Wages	\$ 4,152,225	\$ 351,743	\$ 4,503,968
Fringe Benefits	1,602,428	128,095	1,730,523
Professional and Contract Service Fees	191,112	-	191,112
Travel	184,891	12,325	197,216
Space Costs	409,894	18,203	428,097
Supplies	480,044	17,262	497,306
Repairs and Maintenance	-	10,656	10,656
Equipment Purchase/Lease	53,428	924	54,352
Interest Expense	-	52,303	52,303
Insurance	7	2,247	2,254
Telephone	109,754	4,692	114,446
Utilities	54,499	9,393	63,892
Advertising	11,217	1,115	12,332
Training	450	-	450
Assistance to Individuals	7,660,218	55,688	7,715,906
Other Costs	585,699	71,421	657,120
In-Kind Expenses	57,599	-	57,599
Indirect Costs Allocation	616,578	(616,578)	-
Total Expenses	<u>\$ 16,170,043</u>	<u>\$ 119,489</u>	<u>\$ 16,289,532</u>

See Accompanying Notes to Financial Statements

WEST CENTRAL COMMUNITY ACTION
Statement of Cash Flows
For the Year Ended September 30, 2009

	<u>2009</u>
Cash Flows from Operating Activities:	
Cash Received from Grants	\$ 15,889,879
Cash Received from Contributions	51,129
Interest Received	18,133
Other Income	276,237
Cash Paid to Employees	(6,122,095)
Cash Paid to Suppliers	(10,149,173)
Interest Paid	<u>(56,079)</u>
Net Cash (Used) by Operating Activities	<u>(91,969)</u>
Cash Flows from Investing Activities:	
Proceeds from Sale of Investments	45,198
Proceeds from Sale of Fixed Assets	15,305
Payments to Acquire Property, Plant and Equipment	<u>(133,868)</u>
Net Cash (Used) in Financing Activities	<u>(73,365)</u>
Cash Flows from Financing Activities:	
Payments on Notes Payable	<u>(67,817)</u>
Net Cash (Used) in Financing Activities	<u>(67,817)</u>
Net (Decrease) in Cash and Cash Equivalents	(233,151)
Cash and Cash Equivalents-Beginning of Year	<u>737,091</u>
Cash and Cash Equivalents-End of Year	<u><u>503,940</u></u>
Reconciliation of Change in Net Assets to Net Cash Provided by Operating Activities:	
Change in net assets	125,200
Adjustments to Reconcile Change in Net Assets to Net Cash (Used)	
by Operating Activities:	
Depreciation	135,733
(Gain) on disposal of equipment	(19)
Decrease in accounts receivable	6,567
(Increase) in grants receivable	(285,587)
Decrease in prepaid insurance	12,023
(Decrease) in accounts payable	(204,034)
Increase in grant advances	21,551
Increase in accrued salaries and benefits	50,930
Increase in accrued compensated absences	49,443
(Decrease) in accrued interest payable	<u>(3,776)</u>
Total Adjustments	<u>(217,169)</u>
Net Cash (Used) by Operating Activities	<u><u>\$ (91,969)</u></u>

See Accompanying Notes to Financial Statements

WEST CENTRAL COMMUNITY ACTION
Notes to Financial Statements
September 30, 2009

Note 1 – Summary of Significant Accounting Policies

West Central Community Action (WCCA) is a private nonprofit corporation and is exempt from income tax under Section 501(c) (3) of the Internal Revenue Code and a similar section of the Iowa income tax law which provides tax exemption for corporations organized and operated exclusively for religious, charitable or educational purposes. The Organization was incorporated in 1965 under the laws of the State of Iowa under Chapter 504 of the Code of Iowa. The Organization is not considered a private foundation for income tax reporting purposes.

WCCA serves the Iowa counties of Cass, Crawford, Fremont, Harrison, Mills, Monona, Montgomery, Page, Pottawattamie, and Shelby.

WCCA's primary purpose is to administer and deliver social services for needy citizens in western and southwest Iowa. Funding and support is generally provided through contracts with the federal, state, and local government agencies and through local community support. These programs are operated for the benefit of eligible participants as defined under guidelines issued by the respective granting agencies.

- A. **Fund Accounting** – The accounts of the Organization are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by a separate set of self-balancing accounts which comprise its assets, liabilities, net assets, revenues and expenses.
- B. **Basis of Accounting** – Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. These financial statements are prepared on the accrual basis of accounting in conformity with U.S. generally accepted accounting principles. Revenues are recognized when earned and expenses are recorded when the liability is incurred.
- C. **Basis of Presentation** – Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified and reported as follows:

Unrestricted Net Assets – Net assets that are not subject to donor-imposed stipulations.

Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law.

WEST CENTRAL COMMUNITY ACTION
Notes to Financial Statements
September 30, 2009

Note 1 – Summary of Significant Accounting Policies (Continued)

Current assets primarily represent resources provided through Federal and State grant awards or contract revenue and support from other organizations. These funds are used to finance operations of various programs in accordance with applicable grant or contract provisions. Other revenue such as donations and interest income are also used to finance program activities. The following is a description of the principal programs administered by the organization.

- a. **Community Service Block Grant (CSBG)** is funded by the U.S. Department of Health and Human Services through the Iowa Department of Human Rights on an annual basis. The grant provides funding for the administration of human service programs or provides direct support to individual programs, which require co-funding to complete their activities.
- b. **Low Income Home Energy Assistance Program (LIHEAP)** is funded by the U.S. Department of Health and Human Services through the Iowa Department of Human Rights. It provides funds to low income homes to assist with the payment of utility bills.
- c. **Head Start** is funded by the U.S. Department of Health and Human Services through an annual grant. Head Start provides a comprehensive developmental program for preschool children, primarily all of whom come from low income families.
- d. **Senior Service America, Inc.** funds the Senior Aides grant. The program provides employment activities for senior citizens.
- e. **Child and Adult Care Food Program** is funded by the U.S. Department of Agriculture through the Iowa Department of Education under annual contracts. The contracts provide assistance for food and nutritional needs of low-income children enrolled in head start centers and day care homes.
- f. **Special Supplemental Food Program for Women, Infants, and Children (WIC)** is funded by the U.S. Department of Agriculture through the Iowa Department of Public Health under an annual grant. The program provides nutritional assistance to low income woman who are pregnant or who have an infant child, and to children under the age of five years.
- g. **Child Care Resource and Referral** is funded through a grant from the Iowa Department of Human Services. The program provides for the development and operation of child care resource and referral services.
- h. **Family Development and Self-Sufficiency Demonstration Grant** is funded by the Iowa Department of Human Services. The program provides family development and self-sufficiency counseling assistance to low income households.
- i. **Weatherization Assistance** programs are funded through grants from both the U.S. Department of Energy and the U.S. Department of Health and Human Services through the Iowa Department of Human Rights. Additional funding is provided by area utility companies to supplement the grants. The programs provide resources to weatherize the homes of qualifying low-income households.
- j. **Wrap Around Child Care Grants** are funded by the U.S. Department of Health of Human Services through the Iowa Department of Human Services. The program provides basic care for children during the breaks in the core Head Start schedule, so as to provide a continuous level of care year-round.

WEST CENTRAL COMMUNITY ACTION
Notes to Financial Statements
September 30, 2009

Note 1 – Summary of Significant Accounting Policies (Continued)

k. Other programs administered by the Organization are as follows:

<u>Title</u>	<u>Expenses</u>
Head Start Parent Fund	\$ 2,977
Project Helper/Black Hills Cares	33,750
Project Share	27,875
I Care	19,257
Harrison/Monona/Shelby Empowerment	37,666
Pottawattamie Empowerment	217,144
Cass/Mills/Montgomery Empowerment	84,372
Corner Counties Empowerment	40,996
Pottawattamie Quality Rating	37,238
Lead Care	1,658
Embrace Iowa	11,556
Shelby County Early Childhood Center	50,957
Emergency Food and Shelter Program	74,176

D. **Contributions** – Contributions, including unconditional promises to give, are recognized as revenue in the period received. Conditional promises to give are not recognized until they become unconditional; that is, when the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All contributions of the Organization are recorded as unrestricted net assets for the year ended September 30, 2009.

E. **In-Kind Contributions** – The Organization recognizes donated labor, services, materials and rent-free usage of facilities and equipment as in-kind revenues at the time the services and materials are received. These in-kind contributions and the corresponding expense are valued at their estimated fair market value and recognized in the non-GAAP financial statements in accordance with grant requirements. All in-kind contributions except for professional volunteers have been eliminated from the financial statements as they do not meet the reporting requirements as set forth by generally accepted accounting principles. Following is a schedule of in-kind contributions by program for the year ended September 30, 2009:

	Family					
	Head Start	Outreach	Development & Self-Sufficiency Program	Senior Service America, Inc.	Child Care Resource & Referral	Total
Professional Volunteers	\$ 40,210	\$ -	\$ -	\$ -	\$ 17,389	\$57,599
Non-Professional Volunteers	318,460	15,510	-	-	521	334,491
Host Agency Supervision	-	-	-	74,966	-	74,966
Mileage	12,174	-	-	-	1,853	14,027
Materials	174,925	-	30,077	-	23,344	228,346
Other	-	-	-	-	206,758	206,758
Clothing	-	132,959	-	-	-	132,959
Food/Meals	-	113,464	-	-	-	113,464
Christmas Adoption	-	35,000	-	-	-	35,000
	<u>\$ 545,769</u>	<u>\$ 296,933</u>	<u>\$ 30,077</u>	<u>\$ 74,966</u>	<u>\$ 249,865</u>	<u>\$ 1,197,610</u>

WEST CENTRAL COMMUNITY ACTION
Notes to Financial Statements
September 30, 2009

Note 1 – Summary of Significant Accounting Policies (Continued)

- F. **Estimates** – The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, gains, expenses, and losses during the reporting period. Actual results could differ from those estimates.
- G. **Assets, Liabilities and Net Assets** – The following accounting policies are followed in preparing the statement of financial position:

Cash and Cash Equivalents – For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash and cash equivalents.

Investments – Short term investments consist of Certificates of Deposit. The market value of these Certificates of Deposit is equal to the face value of the certificates.

The Financial Accounting Standards Board issued new Fair Value Measurements in September 2006. The FASB codification defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles (GAAP), and expands disclosures about fair value measurements. The new Fair Value Measurements are effective for the fiscal year beginning July 1, 2008. Fair values for investments are determined by reference to quoted market prices and other relevant information generated by market transactions. Fair values of investments measured on a recurring basis at September 30, 2009 consist of certificates of deposit valued using quoted prices in active markets for identical assets – Level 1 totaling \$343,959.

Receivables from Grantor Agencies – Reimbursement procedures used for grants and contracts may result in timing differences between program reimbursements and expenses as of the beginning and end of the year. Receivables from grantor agencies represent an excess of expenses over cash basis reimbursements at year end. Other Accounts Receivable consist of amounts due from local non-federal grants and refunds from utility companies.

Property and Equipment – Property and equipment purchased with grant funds are recorded as a program expense in the grant expending the funds and recorded in the plant accounts to allow for tracking the historical cost of acquired fixed assets and the related depreciation. Depreciation has been provided using the straight - line method over the estimated useful lives of the respective assets, generally 3 to 40 years. The net property and equipment is recorded as an unrestricted net asset in these financial statements.

Grant Advance– Deferred revenue represents an excess of cash advances by the funding source over accrued expenses at year end.

WEST CENTRAL COMMUNITY ACTION
Notes to Financial Statements
September 30, 2009

Note 1 – Summary of Significant Accounting Policies (Continued)

Compensated Absences – Employees of the Organization accumulate a limited amount of earned but unused vacation payable to employees. Amounts representing the cost of compensated absences are recorded as liabilities of the Undesignated Fund. This liability has been computed based on rates of pay in effect at September 30, 2009.

- H. **Cost Allocation** – The Agency has an indirect cost plan in force whereby the salaries, fringe benefits and related administration expenses of the executive director, bookkeepers, HR/fiscal director, development director, and receptionist/secretary are allocated to various programs based on a pre-approved rate (at September 30, 2009, this rate was 10.7 percent of total direct salaries and fringe benefits). This preapproved rate has been compared to allocation formulas and is deemed a materially correct allocation formula.
- I. **Deposits and Pooled Investments** – The Agency's deposits in banks at September 30, 2009 were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This Chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

The Agency is authorized by statute to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the Board of Supervisors; prime eligible bankers acceptances; certain high rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; and certain joint investment trusts; and warrants or improvement certificates of a drainage district.

- J. **Advertising Costs** – Advertising costs are expensed as incurred. Total advertising costs were \$12,381 for the year ended September 30, 2009.

Note 2 – Grant Receivables

A summary of contract/grant receivables follows:

	<u>Receivable</u>
Low Income Home Energy Assistance Program.....	\$ 142,888
Head Start	619,812
Wrap Around Child Care Grant	25,612
Weatherization Assistance	26,062
Utility Weatherization Assistance	31,277
WIC	121,467
Child and Adult Care Food Programs – Day Care Homes.....	86,655
Child and Adult Care Food Programs – Child Care Centers.....	46,685
Child Care Resource and Referral	181,460
Family Development	15,720
Senior Service America, Inc.	28,291
Harrison/Monona/Shelby Empowerment	924
Pottawattamie Empowerment.....	45,423
Cass/Mills/Montgomery Empowerment	7,890
Corner Counties Empowerment	<u>2,770</u>
Total Grant Receivable	<u>\$ 1,382,936</u>

WEST CENTRAL COMMUNITY ACTION
Notes to Financial Statements
September 30, 2009

Note 3 – Grant Advance

A summary of grant/contract advances follows:

	<u>Advances</u>
Community Service Block Grant.....	\$ 10,240
CSBG – ARRA	27,558
Emergency Food and Shelter Program – ARRA.....	4,826
Emergency Food and Shelter Program	<u>3,861</u>
Total Grant Advance	<u>\$ 46,485</u>

Note 4 – Property and Equipment

Property and equipment are recorded at cost, estimated historical cost, or estimated current value on date of donation and consists of the following:

	Balance October 1, 2008	Additions	Deletions	Balance September 30, 2009
Assets Not Being Depreciated:				
Land	\$ 65,341	\$ -	\$ -	\$ 65,341
Total Assets Not Being Depreciated	65,341	-	-	65,341
Assets Being Depreciated:				
Buildings/Leasehold Improvements	1,851,774	18,632	-	1,870,406
Office Furnishings and Equipment	691,020	38,542	35,855	693,707
Vehicles	600,962	76,694	39,206	638,450
Total Assets Being Depreciated	3,143,756	133,868	75,061	3,202,563
Less Accumulated Depreciation	1,265,940	135,733	59,775	1,341,898
Total Assets Being Depreciated, Net	1,877,816	(1,865)	15,286	1,860,665
Total Assets, Net	<u>\$ 1,943,157</u>	<u>\$ (1,865)</u>	<u>\$ 15,286</u>	<u>\$ 1,926,006</u>

Note 5 – Operating Leases

West Central Community Action leases administrative and program office space, vehicles and office equipment under operating leases extending from 2009 through 2028. The following is a summary of the required minimum lease payments under noncancellable operating leases as of September 30, 2009:

<u>Year Ending September 30</u>	<u>Amount</u>
2010	\$ 174,312
2011	119,687
2012	76,410
2013	55,489
2014	47,294

All other rental expenses come from month-to-month lease agreements.

WEST CENTRAL COMMUNITY ACTION
Notes to Financial Statements
September 30, 2009

Note 6 – 403(B) Retirement Plan

The Organization subscribes to a tax deferred annuity retirement plan covering substantially all employees who normally work more than 20 hours per week. The plan is administered by AXA Equitable. Employees are allowed to contribute a percentage of their wages and the Organization matches a portion of each employee's contribution. During the year ended September 30, 2009, the Organization contributed \$15,956.

Note 7 - IPERS

Plan members were required to contribute 4.30% of their annual salary and the Organization is required to contribute 6.65% of annual payroll. These rates were increased at July 1, 2009 from 4.10% and 6.35%, respectively. Contribution requirements are established by state statute. The Organization's contribution to IPERS for the year ended September 30, 2009 was \$228,250, equal to the required contribution for this year.

Note 8 – Notes Payable

Shelby County State Bank – The Organization obtained a note payable from Shelby County State Bank on June 12, 2001 for \$125,000 to purchase a building to house Head Start in Council Bluffs. The terms of this note were changed in January 2006 to a variable interest rate which is currently at 6.25%. The note matures January 14, 2018. The monthly payments are \$1,273. At September 30, 2009 the balance was \$94,050. The note is secured by a real estate mortgage on the commercial building in Council Bluffs.

The Organization also entered into a note payable from Shelby County State Bank in January 2006 for \$39,749 with an interest rate of 6.45% to purchase two 2006 Dodge vans. The note was retired during 2009.

The Organization entered into a note payable from Shelby County State Bank in 2008 for the purchase of the Harlan office building. The note accrues interest at 7.12% payable in monthly installments of \$2,564 maturing November 2028 and is secured by the real estate purchased. The balance at September 30, 2009 was \$318,803.

Note Payable United States Department of Agriculture – On September 25, 2003, the Organization entered into a Loan Resolution Security Agreement with the United States Department of Agriculture Rural Development for \$525,000, with an interest rate of 4.25%. The note matures September 2043. The monthly payment is \$2,300. At September 30, 2009 the balance was \$494,775.

On September 25, 2003, the Organization entered into a Loan Resolution Security Agreement with the United States Department of Agriculture Rural Development for \$85,000, with an interest rate of 4.25%. The note matures September 2043. The monthly payment is \$373. At September 30, 2009 the balance was \$48,925. Both of the notes payable to the United States Department of Agriculture are secured by real estate in Harlan.

WEST CENTRAL COMMUNITY ACTION
Notes to Financial Statements
September 30, 2009

Note 8 – Notes Payable (Continued)

The principal amount of long-term debt matures as follows:

<u>Year Ending September 30,</u>	<u>Amount</u>
2010	\$ 26,783
2011	28,397
2012	30,051
2013	31,930
2014	33,869
Thereafter	<u>805,523</u>
Total	<u>\$ 956,553</u>

Note 9 – Risk Management

West Central Community Action is exposed to various risks of loss related to torts; theft or, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. The Organization assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

Note 10 – Subsequent Events

Subsequent events have been evaluated through March 9, 2010, the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

WEST CENTRAL COMMUNITY ACTION
Schedule of Expenses of Federal Awards
For the Year Ended September 30, 2009

<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>CFDA #</u>	<u>Grant Period</u>	<u>Federal Expenses</u>
Direct Federal Awards			
U.S. Department of Health and Human Services			
Head Start	93.600	2/1/08 - 1/31/09	\$ 1,325,796
Head Start	93.600	2/1/09 - 1/31/10	2,121,318
			<u>3,447,114</u>
Head Start ARRA	93.708	7/1/09 - 9/30/10	6,543
Head Start ARRA	93.708	7/1/09 - 9/30/10	160,119
			<u>166,662</u>
Total Head Start Cluster			3,613,776
U.S. Department of Homeland Security			
Federal Emergency Management Agency (FEMA)			
Emergency Food and Shelter National Board Program	97.024	1/1/08 - 12/31/08	11,936
Emergency Food and Shelter National Board Program	97.024	1/1/09 - 12/31/09	47,225
			<u>59,161</u>
Emergency Food and Shelter National Board Program ARRA	97.114	4/1/09 - 12/31/09	13,940
Total Emergency Food and Shelter Cluster			<u>73,101</u>
Indirect Federal Awards			
U.S. Department of Agriculture			
Passed through Iowa Department of Public Health			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	10/1/08 - 9/30/09	556,148
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	10/1/08 - 9/30/09	746
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	10/1/08 - 9/30/09	8,906
			<u>565,800</u>
Passed through Iowa Department of Education			
Child and Adult Care Food Program (Homes)	10.558	10/1/08 - 9/30/09	1,077,668
Child and Adult Care Food Program (Centers)	10.558	10/1/08 - 9/30/09	319,076
			<u>1,396,744</u>
U.S. Department of Labor			
Senior Service America, Inc.			
Senior Community Service Employment Program	17.235	7/1/08 - 7/31/09	408,120
Senior Community Service Employment Program	17.235	7/1/09 - 6/30/10	87,573
			<u>495,693</u>
Senior Community Service Employment Program ARRA	17.235	2/17/09 - 6/30/10	56,404
Total Senior Community Service Cluster			<u>552,097</u>
U.S. Department of Energy (Energy Conservation & Production Act-Title IV)			
Passed through Iowa Department of Human Rights			
Weatherization Assistance for Low-Income Persons	81.042	4/1/08 - 3/31/09	127,137
Weatherization Assistance for Low-Income Persons	81.042	4/1/09 - 3/31/11	423,057
			<u>550,194</u>
Weatherization Assistance for Low-Income Persons ARRA	81.042	4/1/09 - 3/31/12	70,057
Total Weatherization Cluster			<u>620,251</u>

U.S. Department of Health and Human Services

Passed through Iowa Department of Human Rights

Family Development and Self Sufficiency Program	93.558	7/1/08 - 6/30/09	146,639
Family Development and Self Sufficiency Program	93.558	7/1/09 - 6/30/10	53,106
			<u>199,745</u>

Passed through Cass/Mills/Montgomery Empowerment Area

Temporary Assistance for Needy Families	93.558	7/1/08 - 6/30/09	75,428
Temporary Assistance for Needy Families	93.558	7/1/09 - 6/30/10	8,944

Passed through Pottawattamie Empowerment Area

Temporary Assistance for Needy Families	93.558	7/1/08 - 6/30/09	169,489
Temporary Assistance for Needy Families	93.558	7/1/09 - 6/30/10	45,423

Passed through Harrison/Monona/Shelby Empowerment Area

Temporary Assistance for Needy Families	93.558	7/1/08 - 6/30/09	35,836
Temporary Assistance for Needy Families	93.558	7/1/09 - 6/30/10	924

Passed through Corner Counties Empowerment Area

Temporary Assistance for Needy Families	93.558	7/1/08 - 6/30/09	35,628
Temporary Assistance for Needy Families	93.558	7/1/09 - 6/30/10	5,368

Total Empowerment Area Pass Through

Total

<u>377,040</u>
<u>576,785</u>

Passed through Iowa Department of Human Rights

Low Income Home Energy Assistance Program	93.568	10/1/08 - 9/30/09	5,409,659
Low Income Home Energy Assistance Program	93.568	1/1/08 - 12/31/08	71,694
Low Income Home Energy Assistance Program	93.568	1/1/09 - 12/31/09	344,638
			<u>5,825,991</u>

Passed through Iowa Department of Human Rights

Community Service Block Grant	93.569	10/1/07 - 3/31/09	128,847
Community Service Block Grant	93.569	10/1/08 - 3/31/10	382,005

510,852

Community Service Block Grant ARRA

Total Community Service Block Grant Cluster

93.710	4/10/09 - 9/30/10	<u>102,048</u>
		<u>612,900</u>

Passed through Iowa Department of Human Services

Child Care and Development Block Grant Wrap Around Grant	93.575	9/1/08 - 12/14/08	68,384
Child Care and Development Block Grant Wrap Around Grant	93.575	12/15/08 - 08/31/09	470,248
Child Care and Development Block Grant Wrap Around Grant	93.575	9/1/09 - 8/31/10	25,612
Child Care Resource and Referral Grant	93.575	7/1/08 - 6/30/09	641,960
Child Care Resource and Referral Grant	93.575	7/1/09 - 6/30/10	202,811
			<u>1,409,015</u>

Total Expenses of Federal Awards

\$ 15,246,460

Note 1. Basis of Presentation

The accompanying schedule of expenses of federal awards includes the federal grant activity of West Central Community Action and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented

In 2003 the Agency borrowed \$610,000 from the United States Department of Agriculture for the purchase of a building. The outstanding loan balance at September 30, 2009 was \$543,700

WEST CENTRAL COMMUNITY ACTION
Combining Schedule of Financial Position
September 30, 2009

		Designated Funds		
	Total	CSBG	CSBG ARRA	LIHEAP
<u>Assets</u>				
Current Assets				
Cash and Investments	\$ 1,891,755	\$ 10,240	\$ 37,554	\$ 17,289
Receivables				
Grant Awards and Contracts	1,382,936			142,888
Other	6,172			
Prepaid Expenses	22,378			
Total Current Assets	<u>3,303,241</u>	<u>10,240</u>	<u>37,554</u>	<u>160,177</u>
Property and Equipment				
Land	65,341			
Building and Leasehold Improvements	1,870,406			
Vehicles and Equipment	<u>1,332,157</u>	<u>40,218</u>		<u>90,234</u>
	3,267,904	40,218	-	90,234
Accumulated Depreciation	<u>1,341,898</u>	<u>32,403</u>		<u>90,234</u>
Net Property and Equipment	<u>1,926,006</u>	<u>7,815</u>	<u>-</u>	<u>-</u>
Total Assets	<u>5,229,247</u>	<u>18,055</u>	<u>37,554</u>	<u>160,177</u>
<u>Liabilities and Net Assets</u>				
Liabilities				
Accounts Payable	598,456		9,996	124,527
Cash Deficits	1,043,856			35,650
Accrued Interest	2,451			
Accrued Wages	209,662			
Payroll Taxes and Benefits Payable	3,655			
Accrued Vacation	328,761			
Note Payable Shelby County State Bank	412,853			
Note Payable USDA	543,700			
Grant Advance	<u>46,485</u>	<u>10,240</u>	<u>27,558</u>	
Total Liabilities	<u>3,189,879</u>	<u>10,240</u>	<u>37,554</u>	<u>160,177</u>
Net Assets				
Unrestricted				
Designated for Programs	131,726			
Undesignated	<u>1,907,642</u>	<u>7,815</u>		
Total Net Assets	<u>2,039,368</u>	<u>7,815</u>	<u>-</u>	<u>-</u>
Total Liabilities and Net Assets	<u>\$ 5,229,247</u>	<u>\$ 18,055</u>	<u>\$ 37,554</u>	<u>\$ 160,177</u>

Designated Funds

Head Start	Head Start ARRA COLA	Head Start ARRA Quality Improvement	Wrap Around Child Care Grants	Head Start Parent Fund	Weatherization Assistance
				\$ 8,287	
\$ 453,150	\$ 6,543	\$ 160,119	\$ 25,612 22		\$ 21,784
<u>453,150</u>	<u>6,543</u>	<u>160,119</u>	<u>25,634</u>	<u>8,287</u>	<u>21,784</u>
782,280					98,868
782,280	-	-	-	-	98,868
670,098					62,651
112,182	-	-	-	-	36,217
<u>565,332</u>	<u>6,543</u>	<u>160,119</u>	<u>25,634</u>	<u>8,287</u>	<u>58,001</u>
37,011		5,390	1,841		150
416,139	6,543	154,729	23,793		21,634
<u>453,150</u>	<u>6,543</u>	<u>160,119</u>	<u>25,634</u>	<u>-</u>	<u>21,784</u>
112,182				8,287	36,217
112,182	-	-	-	8,287	36,217
<u>\$ 565,332</u>	<u>\$ 6,543</u>	<u>\$ 160,119</u>	<u>\$ 25,634</u>	<u>\$ 8,287</u>	<u>\$ 58,001</u>

WEST CENTRAL COMMUNITY ACTION
Combining Schedule of Financial Position
September 30, 2009

Designated Funds			
	Weatherization ARRA	Utility Weatherization Assistance	WIC
<u>Assets</u>			
Current Assets			
Cash and Investments			
Receivables			
Grant Awards and Contracts	\$ 4,278	\$ 31,277	\$ 121,467
Other			
Prepaid Expenses			
Total Current Assets	<u>4,278</u>	<u>31,277</u>	<u>121,467</u>
Property and Equipment			
Land			
Building and Leasehold Improvements			
Vehicles and Equipment	<u>42,126</u>		<u>66,208</u>
	<u>42,126</u>	<u>-</u>	<u>66,208</u>
Accumulated Depreciation	<u>6,208</u>		<u>32,461</u>
Net Property and Equipment	<u>35,918</u>	<u>-</u>	<u>33,747</u>
Total Assets	<u><u>40,196</u></u>	<u><u>31,277</u></u>	<u><u>155,214</u></u>
<u>Liabilities and Net Assets</u>			
Liabilities			
Accounts Payable			24,418
Cash Deficits	4,278	31,277	97,049
Accrued Interest			
Accrued Wages			
Payroll Taxes and Benefits Payable			
Accrued Vacation			
Note Payable Shelby County State Bank			
Note Payable USDA			
Grant Advance			
Total Liabilities	<u>4,278</u>	<u>31,277</u>	<u>121,467</u>
Net Assets			
Unrestricted			
Designated for Programs			
Undesignated	<u>35,918</u>		<u>33,747</u>
Total Net Assets	<u>35,918</u>	<u>-</u>	<u>33,747</u>
Total Liabilities and Net Assets	<u><u>\$ 40,196</u></u>	<u><u>\$ 31,277</u></u>	<u><u>\$ 155,214</u></u>

See Accompanying Independent Auditor's Report

Designated Funds					
CACFP (Homes)	CACFP (Centers)	Child Care Resource and Referral	Family Development	Senior Service America, Inc.	Senior Aide ARRA
\$ 86,655	46,685	\$ 181,460	\$ 15,720	\$ 18,859	\$ 9,432
<u>86,655</u>	<u>46,685</u>	<u>181,460</u>	<u>15,720</u>	<u>18,859</u>	<u>9,432</u>
		78,551	18,965	5,255	
-	-	78,551	18,965	5,255	-
		68,531	18,965	5,255	
-	-	10,020	-	-	-
<u>86,655</u>	<u>46,685</u>	<u>191,480</u>	<u>15,720</u>	<u>18,859</u>	<u>9,432</u>
70,223	37,575	74,959	2,407	361	
16,432	9,110	106,501	13,313	18,498	9,432
<u>86,655</u>	<u>46,685</u>	<u>181,460</u>	<u>15,720</u>	<u>18,859</u>	<u>9,432</u>
		10,020			
-	-	10,020	-	-	-
<u>\$ 86,655</u>	<u>\$ 46,685</u>	<u>\$ 191,480</u>	<u>\$ 15,720</u>	<u>\$ 18,859</u>	<u>\$ 9,432</u>

WEST CENTRAL COMMUNITY ACTION
Combining Schedule of Financial Position
September 30, 2009

	Designated Funds			
	Project Helper/ Black Hills Cares	Project Share	H/M/S Empowerment	I CARE
<u>Assets</u>				
Current Assets				
Cash and Investments	\$ 42,156	\$ 37,457		\$ 5,952
Receivables				
Grant Awards and Contracts			\$ 924	
Other	1,788	1,756		1,143
Prepaid Expenses				
Total Current Assets	<u>43,944</u>	<u>39,213</u>	<u>924</u>	<u>7,095</u>
Property and Equipment				
Land				
Building and Leasehold Improvements				
Vehicles and Equipment				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accumulated Depreciation				
Net Property and Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>43,944</u>	<u>39,213</u>	<u>924</u>	<u>7,095</u>
<u>Liabilities and Net Assets</u>				
Liabilities				
Accounts Payable			87	
Cash Deficits			837	
Accrued Interest				
Accrued Wages				
Payroll Taxes and Benefits Payable				
Accrued Vacation				
Note Payable Shelby County State Bank				
Note Payable USDA				
Grant Advance				
Total Liabilities	<u>-</u>	<u>-</u>	<u>924</u>	<u>-</u>
Net Assets				
Unrestricted				
Designated for Programs	43,944	39,213		7,095
Undesignated				
Total Net Assets	<u>43,944</u>	<u>39,213</u>	<u>-</u>	<u>7,095</u>
Total Liabilities and Net Assets	<u>\$ 43,944</u>	<u>\$ 39,213</u>	<u>\$ 924</u>	<u>\$ 7,095</u>

Designated Funds

<u>Pottawattamie Empowerment</u>	<u>C/M/M Empowerment</u>	<u>Corner Counties Empowerment</u>	<u>Pottawattamie County Quality Rating</u>	<u>Lead Care</u>	<u>Embrace Iowa</u>
\$ 45,423	\$ 7,890	\$ 2,770			
<u>45,423</u>	<u>7,890</u>	<u>2,770</u>	<u>-</u>	<u>-</u>	<u>-</u>
11,407					
11,407	-	-	-	-	-
8,529					
2,878	-	-	-	-	-
<u>48,301</u>	<u>7,890</u>	<u>2,770</u>	<u>-</u>	<u>-</u>	<u>-</u>
8,841	2,208	236			
36,582	5,682	2,534			
<u>45,423</u>	<u>7,890</u>	<u>2,770</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,878					
2,878	-	-	-	-	-
<u>\$ 48,301</u>	<u>\$ 7,890</u>	<u>\$ 2,770</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL COMMUNITY ACTION
Combining Schedule of Financial Position
September 30, 2009

	Designated Funds		
	Emergency Food and Shelter Program	Emergency Food and Shelter ARRA	Shelby County Early Childhood Center
<u>Assets</u>			
Current Assets			
Cash and Investments	\$ 4,212	\$ 4,826	\$ 36,604
Receivables			
Grant Awards and Contracts			
Other			
Prepaid Expenses			
Total Current Assets	<u>4,212</u>	<u>4,826</u>	<u>36,604</u>
Property and Equipment			
Land			15,000
Building and Leasehold Improvements			1,210,596
Vehicles and Equipment			44,965
	<u>-</u>	<u>-</u>	<u>1,270,561</u>
Accumulated Depreciation			175,808
Net Property and Equipment	<u>-</u>	<u>-</u>	<u>1,094,753</u>
Total Assets	<u>4,212</u>	<u>4,826</u>	<u>1,131,357</u>
<u>Liabilities and Net Assets</u>			
Liabilities			
Accounts Payable	351		966
Cash Deficits			
Accrued Interest			2,451
Accrued Wages			
Payroll Taxes and Benefits Payable			
Accrued Vacation			
Note Payable Shelby County State Bank			
Note Payable USDA			543,700
Grant Advance	3,861	4,826	
Total Liabilities	<u>4,212</u>	<u>4,826</u>	<u>547,117</u>
Net Assets			
Unrestricted			
Designated for Programs			33,187
Undesignated			551,053
Total Net Assets	<u>-</u>	<u>-</u>	<u>584,240</u>
Total Liabilities and Net Assets	<u>\$ 4,212</u>	<u>\$ 4,826</u>	<u>\$ 1,131,357</u>

See Accompanying Independent Auditor's Report

Designated Funds			
Direct Cost Allocation Pools	Indirect Cost Allocation Pools	Property and Equipment	Undesignated
	\$ 60,572		\$ 1,626,606
\$ 28			1,435
			22,378
28	60,572	-	1,650,419
		\$ 50,341	
		659,810	
		53,080	
-	-	763,231	-
		170,755	
-	-	592,476	-
28	60,572	592,476	1,650,419
18,948	5,739		172,222
33,843			
			209,662
			3,655
			328,761
		412,853	
52,791	5,739	412,853	714,300
(52,763)	54,833	179,623	936,119
(52,763)	54,833	179,623	936,119
\$ 28	\$ 60,572	\$ 592,476	\$ 1,650,419

WEST CENTRAL COMMUNITY ACTION
Schedule of Activities
For the Year Ended September 30, 2009

	Total	Elimination of Internal Agency Amounts	Designated Funds	
			CSBG	
			08-17CP	09-17CP
Revenue				
Governmental Funding Sources:				
United State Department of Labor	\$ 552,097			
United States Department of Energy	620,251			
United States Department of Health and Human Services	12,038,467		\$ 128,847	\$ 382,005
United States Department of Agriculture	1,962,544			
United States Department of Homeland Security - FEMA	73,101			
State and Local Grants and Contracts	907,455			
Co-funding Transfer	-		(129,347)	(382,005)
In-Kind Contributions	57,599	\$ (1,140,011)		
Public Support and Donations	51,129			
Interest Income	18,133			
Gain on Sale of Equipment	19			
Internal Cost Allocations	-	(529,438)		
Other Income	269,670			
Total Revenue	16,550,465	(1,669,449)	(500)	-
Expenses				
Salaries and Wages	4,503,968			
Fringe Benefits	1,730,523			
Professional and Contract Service Fees	191,112			
Travel	197,216	(55)		
Space Costs	428,097	(18,284)		
Supplies	497,306	(4,914)		
Repairs and Maintenance	10,656			
Equipment Purchase/Lease	54,352	(125,647)	(500)	
Interest Expense	52,303			
Insurance	2,254			
Telephone	114,446	(369)		
Utilities	63,892	(10,499)		
Advertising	12,332	(48)		
Training	450			
Assistance to Individuals	7,715,906	(366,484)		
Other Costs	657,120	(118,373)		
Depreciation Expense	135,733			
In-Kind Expenses	57,599	(1,140,011)		
Total Expenses Before Allocation of Indirect Costs	16,425,265	(1,784,684)	(500)	-
Allocation of Indirect Costs	-			
Total Expenses	16,425,265	(1,784,684)	(500)	-
Transfer (To) From Other Funds	-	(115,235)		
Change in Net Assets	125,200		-	-
Net Assets - Beginning of Year	1,914,168			
Net Assets - End of Year	\$ 2,039,368	\$ -	\$ -	\$ -

See Accompanying Independent Auditors' Report

Designated Funds

CSBG ARRA	LIHEAP 09-17P	Head Start		Head Start - ARRA	
		07CH-6020-42	07CH-6020-42	1.84% COLA	Quality Improvement
				09-10	09-10
\$ 102,048	\$ 5,409,659	\$ 1,325,796	\$ 2,121,318	\$ 6,543	\$ 160,119
		42,436	28,576		
		22			
		249,142	296,627		
			2,000		
		6,696	10,968		
102,048	5,409,659	1,624,092	2,459,489	6,543	160,119
22,244	175,792	682,828	1,065,361	4,290	77,382
8,635	57,667	277,571	477,223	1,621	47,120
		1,002	12,370		
1,809	3,240	14,762	30,191		5,275
76	33,900	41,911	68,928		
7,226	20,319	130,863	134,223		2,864
35,328	1,668	3,298	9,396		
141	3,178	13,426	25,628		
		10,566	14,442		
461	495	1,045	2,490		
22,348	5,068,779	1,696	1,768		
476	19,641	93,219	155,785		14,156
		249,142	296,627		
98,744	5,384,679	1,521,329	2,294,432	5,911	146,797
3,304	24,980	102,763	165,057	632	13,322
102,048	5,409,659	1,624,092	2,459,489	6,543	160,119
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See Accompanying Independent Auditors' Report

WEST CENTRAL COMMUNITY ACTION
Schedule of Activities
For the Year Ended September 30, 2009

	Designated Funds				
	Wrap Around Child Care Grants			Head Start Parent Fund	
	12-08	08-31-09	09-10	08-09	09-10
Revenue					
Governmental Funding Sources:					
United State Department of Labor					
United States Department of Energy					
United States Department of Health and Human Services	\$ 68,384	\$ 470,248	\$ 25,612		
United States Department of Agriculture					
FEMA					
State and Local Grants and Contracts					
Co-funding Transfer		1,754			
In-Kind Contributions					
Public Support and Donations				\$ 3,357	\$ 2,300
Interest Income					
Gain on Sale of Equipment					
Internal Cost Allocations					
Other Income					
Total Revenue	68,384	472,002	25,612	3,357	2,300
Expenses					
Salaries and Wages	26,488	241,115	11,503		
Fringe Benefits	12,755	107,638	6,947		
Professional and Contract Service Fees		1,754			
Travel		1,198			
Space Costs	10,343	27,302	2,479		
Supplies	811	34,252	1,103		
Repairs and Maintenance					
Equipment Purchase/Lease					
Interest Expense					
Insurance					
Telephone	1,415	6,136	453		
Utilities		3,151	460		
Advertising					
Training					
Assistance to Individuals					
Other Costs	12,373	12,140	693	1,237	1,740
Depreciation Expense					
In-Kind Expenses					
Total Expenses Before Allocation of Indirect Costs	64,185	434,686	23,638	1,237	1,740
Allocation of Indirect Costs	4,199	37,316	1,974		
Total Expenses	68,384	472,002	25,612	1,237	1,740
Transfer (To) From Other Funds				(7,727)	7,727
Change in Net Assets	-	-	-	(5,607)	8,287
Net Assets - Beginning of Year	-			5,607	-
Net Assets - End of Year	\$ -	\$ -	\$ -	\$ -	\$ 8,287

See Accompanying Independent Auditors' Report

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WEST CENTRAL COMMUNITY ACTION
Schedule of Activities
For the Year Ended September 30, 2009

Designated Funds

	Utility Weatherization Assistance Programs			
	MEC-08-17P	MEC-09-17P	BHE-09	AQU-08-17P
Revenue				
Governmental Funding Sources:				
United State Department of Labor				
United States Department of Energy				
United States Department of Health and Human Services				
United States Department of Agriculture				
FEMA				
State and Local Grants and Contracts	\$ 37,281	\$ 142,983	\$ 124,514	\$ 16,293
Co-funding Transfer				
In-Kind Contributions				
Public Support and Donations				
Interest Income				
Gain on Sale of Equipment				
Internal Cost Allocations				
Other Income				
Total Revenue	37,281	142,983	124,514	16,293
Expenses				
Salaries and Wages				
Fringe Benefits				
Professional and Contract Service Fees				
Travel				
Space Costs				
Supplies				
Repairs and Maintenance				
Equipment Purchase/Lease				
Interest Expense				
Insurance				
Telephone				
Utilities				
Advertising				
Training				
Assistance to Individuals	37,281	142,983	124,514	16,293
Other Costs				
Depreciation Expense				
In-Kind Expenses				
Total Expenses Before Allocation of Indirect Costs	37,281	142,983	124,514	16,293
Allocation of Indirect Costs				
Total Expenses	37,281	142,983	124,514	16,293
Transfer (To) From Other Funds				
Change in Net Assets	-	-	-	-
Net Assets - Beginning of Year				
Net Assets - End of Year	\$ -	\$ -	\$ -	\$ -

See Accompanying Independent Auditors' Report

WIC	CACFP (Homes)	CACFP (Centers)	Child Care Resource & Referral		Family Development	
5888 A 048	83-8011	83-8010	ACFS-02-042	ACFS-02-042	FADSS-09-17P	FADSS-10-17P
\$ 565,800	\$ 1,077,668	\$ 319,076	\$ 641,960	\$ 202,811	\$ 146,639	\$ 53,106
174	17,015		107,993	34,118	124,915	45,239
			243,652	6,213	10,905	
					30,077	
75	250	49,389	13,815	2,360		
566,049	1,094,933	368,465	1,007,420	245,502	312,536	98,345
259,034	99,042	5,764	191,714	70,307	151,798	50,776
109,693	48,372	3,567	62,687	33,676	63,033	25,033
			149,361	41,293		
10,383	5,187		44,486	13,086	16,391	5,025
26,905	9,760	3,213	21,076	8,375	13,103	4,706
49,593	1,873	14,834	32,513	11,602	840	835
42,184	48		2,846	414	114	
5,898	839	46	10,702	4,536	2,390	990
	58		1,469	605		
338		217	1,749	400		
	906,337	339,826			3,399	166
22,567	7,644		217,944	43,868	8,404	2,702
			243,652	6,213	30,077	
526,595	1,079,160	367,467	980,199	234,375	289,549	90,233
39,454	15,773	998	27,221	11,127	22,987	8,112
566,049	1,094,933	368,465	1,007,420	245,502	312,536	98,345
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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WEST CENTRAL COMMUNITY ACTION
Schedule of Activities
For the Year Ended September 30, 2009

	Designated Funds			
	Senior Service America, Inc			Senior Aide ARRA
	SAP 08-09	SAP 07-2009	SAP 09-10	09-10
Revenue				
Governmental Funding Sources:				
United State Department of Labor	\$ 363,841	\$ 44,279	\$ 87,573	\$ 56,404
United States Department of Energy				
United States Department of Health and Human Services				
United States Department of Agriculture				
FEMA				
State and Local Grants and Contracts				
Co-funding Transfer	47,386		7,606	
In-Kind Contributions	47,859	7,641	10,203	9,263
Public Support and Donations				
Interest Income				
Gain on Sale of Equipment				
Internal Cost Allocations				
Other Income				
Total Revenue	459,086	51,920	105,382	65,667
Expenses				
Salaries and Wages	323,934	34,920	75,060	45,016
Fringe Benefits	39,020	4,112	9,091	5,136
Professional and Contract Service Fees				
Travel	2,794	72	494	86
Space Costs	2,419	193	557	
Supplies	985	415	249	
Repairs and Maintenance				
Equipment Purchase/Lease	18			
Interest Expense				
Insurance				
Telephone	647	60	91	
Utilities				
Advertising	50	39		665
Training				
Assistance to Individuals				
Other Costs	2,524	292	633	135
Depreciation Expense				
In-Kind Expenses	47,859	7,641	10,203	9,263
Total Expenses Before Allocation of Indirect Costs	420,250	47,744	96,378	60,301
Allocation of Indirect Costs	38,836	4,176	9,004	5,366
Total Expenses	459,086	51,920	105,382	65,667
Transfer (To) From Other Funds				
Change in Net Assets	-	-	-	-
Net Assets - Begining of Year			-	-
Net Assets - End of Year	\$ -	\$ -	\$ -	\$ -

See Accompanying Independent Auditors' Report

Designated Funds						
Project Helper Black Hills Cares 08-09	Project Share 08-09	H/M/S Empowerment		I-Care 06-30-09	Pottawattamie Empowerment	
		08-09	09-10		08-09	09-10
		\$35,836	\$ 924		\$ 169,489	\$ 45,423
\$ 28,489		230		\$ 13,837		
	\$ 45,472					
346	346	676		3,359	2,106	126
28,835	45,818	36,742	924	17,196	171,595	45,549
		10,514	808		44,307	11,714
		6,334	(274)		20,975	6,183
		1,975	87		4,940	329
		1,424			8,884	3,854
		158			962	93
					208	51
		753	94	9	403	179
					128	195
33,750	27,875	10,241		19,180	80,372	20,721
		3,540	152	68	3,431	315
33,750	27,875	34,939	867	19,257	164,610	43,634
		1,803	57		6,985	1,915
33,750	27,875	36,742	924	19,257	171,595	45,549
(4,915)	17,943	-	-	(2,061)	-	-
48,859	21,270			9,156		
\$ 43,944	\$ 39,213	\$ -	\$ -	\$ 7,095	\$ -	\$ -

See Accompanying Independent Auditors' Report

WEST CENTRAL COMMUNITY ACTION
Schedule of Activities
For the Year Ended September 30, 2009

	Designated Funds			
	C/M/M Empowerment		Corner County Empowerment	
	08-09	09-10	08-09	09-10
Revenue				
Governmental Funding Sources:				
United State Department of Labor				
United States Department of Energy				
United States Department of Health and Human Services	\$ 75,428	\$ 8,944	\$ 35,628	\$ 5,368
United States Department of Agriculture				
FEMA				
State and Local Grants and Contracts				
Co-funding Transfer				
In-Kind Contributions				
Public Support and Donations				
Interest Income				
Gain on Sale of Equipment				
Internal Cost Allocations				
Other Income				
Total Revenue	<u>75,428</u>	<u>8,944</u>	<u>35,628</u>	<u>5,368</u>
Expenses				
Salaries and Wages	20,138	1,822	14,526	2,433
Fringe Benefits	6,471	697	7,771	1,897
Professional and Contract Service Fees				
Travel	2,756	191	1,454	396
Space Costs	1,374	398	1,219	
Supplies	800	66	5	
Repairs and Maintenance				
Equipment Purchase/Lease				
Interest Expense				
Insurance				
Telephone	445	118	229	66
Utilities				
Advertising	10			
Training				
Assistance to Individuals	40,001	5,198	4,980	
Other Costs	586	185	3,058	112
Depreciation Expense				
In-Kind Expenses				
Total Expenses Before Allocation of Indirect Costs	<u>72,581</u>	<u>8,675</u>	<u>33,242</u>	<u>4,904</u>
Allocation of Indirect Costs	<u>2,847</u>	<u>269</u>	<u>2,386</u>	<u>464</u>
Total Expenses	<u>75,428</u>	<u>8,944</u>	<u>35,628</u>	<u>5,368</u>
Transfer (To) From Other Funds				
Change in Net Assets	-	-	-	-
Net Assets - Beginning of Year				
Net Assets - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Accompanying Independent Auditors' Report

Designated Funds							
Pottawattamie County Quality Rating		Lead Care	Embrace Iowa	Emergency Food and Shelter Program		Emergency Food and Shelter ARRA	Shelby County Early Childhood Center
08	09	08-09	08-09	08	09		
\$ 26,087	\$ 11,151			\$ 11,936	\$ 47,225	\$ 13,940	
				1,061			
				14			
		\$ 18	\$ 11,556				\$ 57,303
26,087	11,151	18	11,556	13,011	47,225	13,940	57,303
4,523	5,708			93	396	160	2,446
1,242	1,767			49	122	50	443
156	166						
2,391	2,473						
							568
96							10,656
1	6						23,259
				3	47		2,247
50							8,695
					201	215	54
12,351		1,658	11,556	12,837	46,013	13,490	
4,660	231			14	391	3	2,280
25,470	10,351	1,658	11,556	12,996	47,170	13,918	50,648
617	800			15	55	22	309
26,087	11,151	1,658	11,556	13,011	47,225	13,940	50,957
							(8,817)
-	-	(1,640)	-	-	-	-	(2,471)
		1,640					35,658
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,187

See Accompanying Independent Auditors' Report

WEST CENTRAL COMMUNITY ACTION
Schedule of Activities
For the Year Ended September 30, 2009

	Direct Cost Allocation Pool	Indirect Cost Allocation Pool	Property and Equipment Fiduciary Type	Local	Undesignated
Revenue					
Governmental Funding Sources:					
United State Department of Labor					
United States Department of Energy					
United States Department of Health and Human Services					
United States Department of Agriculture					
FEMA					
State and Local Grants and Contracts					\$ 40,329
Co-funding Transfer	\$ 425,199				
In-Kind Contributions	296,933				
Public Support and Donations					
Interest Income					18,119
Gain on Sale of Equipment			\$ (4,178)	\$ (11,108)	13,305
Internal Cost Allocations	529,438				
Other Income					110,281
Total Revenue	<u>1,251,570</u>	<u>-</u>	<u>(4,178)</u>	<u>(11,108)</u>	<u>182,034</u>
Expenses					
Salaries and Wages	408,473	\$ 349,297			
Fringe Benefits	144,407	127,652			
Professional and Contract Service Fees	(15,348)				
Travel	15,223	12,325			
Space Costs	130,915	14,897			3,306
Supplies	37,474	15,002			1,692
Repairs and Maintenance					
Equipment Purchase/Lease	17,692	37			887
Interest Expense					29,044
Insurance					
Telephone	31,201	4,692			
Utilities	34,247				698
Advertising	2,517	1,034			27
Training					
Assistance to Individuals					55,688
Other Costs	58,718	54,943			14,198
Depreciation Expense			100,821	34,912	
In-Kind Expenses	296,933				
Total Expenses Before Allocation of Indirect Costs	<u>1,162,452</u>	<u>579,879</u>	<u>100,821</u>	<u>34,912</u>	<u>105,540</u>
Allocation of Indirect Costs	<u>59,989</u>	<u>(616,887)</u>			
Total Expenses	<u>1,222,441</u>	<u>(37,008)</u>	<u>100,821</u>	<u>34,912</u>	<u>105,540</u>
Transfer (To) From Other Funds			<u>124,052</u>	<u>77,633</u>	<u>(77,633)</u>
Change in Net Assets	29,129	37,008	19,053	31,613	(1,139)
Net Assets - Beginning of Year	<u>(81,892)</u>	<u>17,825</u>	<u>770,777</u>	<u>148,010</u>	<u>937,258</u>
Net Assets - End of Year	<u>\$ (52,763)</u>	<u>\$ 54,833</u>	<u>\$ 789,830</u>	<u>\$ 179,623</u>	<u>\$ 936,119</u>

See Accompanying Independent Auditors' Report

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Human Rights

Community Service Block Grant No. CSBG 08-17CP
Schedule of Expense Comparison - Budget to Actual
For the Period From October 1, 2007 to March 31, 2009

	<u>Budget</u>	<u>Actual</u>
Co-Funded Programs		
Child and Adult Care Food Program	\$ 15,180	\$ 25,950
Family Development and Self-Sufficiency	16,886	5,709
Emergency Food and Shelter Program	1,000	1,061
Head Start	9,123	-
Outreach	400,424	403,101
Senior Aides	49,936	59,468
Women, Infants and Children	5,000	-
Weatherization		1,007
Wraparound		1,753
	<hr/>	<hr/>
Total Co-Funded Programs	497,549	498,049
	<hr/>	<hr/>
Expenses		
Office Supplies		
Equipment Purchase/(Sold)		500
	<hr/>	<hr/>
	-	500
	<hr/>	<hr/>
Total	<u>\$ 497,549</u>	<u>\$ 498,549</u>

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Human Rights

Low Income Home Energy Assistance Program
Contract LIHEAP-09-17-P

Schedule of Expense Comparison - Budget to Actual
For the Period From October 1, 2008 to September 30, 2009

	<u>Budget</u>	<u>Actual</u>
Expenses		
Regular Assistance	\$ 4,250,194	\$ 4,211,632
Emergency Cooling Assistance Program	251,190	250,499
Summer Fuel Delivery	610,187	610,187
Administration	<u>351,835</u>	<u>337,341</u>
 Total	 <u>\$ 5,463,406</u>	 <u>\$ 5,409,659</u>

WEST CENTRAL COMMUNITY ACTION
U.S. Department of Health and Human Services

Head Start Grant No. 07CH 6020/42
Schedule of Expense Comparison - Budget to Actual
For the Period From February 1, 2008 to January 31, 2009

	Budget	Actual
Expenses - Grantor's Share		
Personnel	1,845,778	1,827,623
Fringe Benefits	698,278	630,855
Travel	10,416	14,206
Insurance	18,202	12,988
Vehicle Costs	10,059	6,081
Pupil Transportation	135,077	147,725
Rent	154,540	131,526
Supplies	67,421	214,121
Consultants	10,280	10,978
Utilities and Telephone	60,800	69,303
Other	94,672	102,578
Indirect	267,126	263,057
Total Grantor's Share	3,372,649	3,431,041
Expenses - Grantee's Share		
Professional Volunteers	40,772	34,459
Non-Professional Volunteers	547,930	559,524
Mileage	133,142	14,517
Materials	112,803	208,469
Non Federal Cash Match		9,243
	834,647	826,212
Less: In Kind Waiver	250,000	
Total Grantee's Share	584,647	826,212
Total Expenses	3,957,296	4,257,253
Less		
In Kind	584,647	826,212
Other Revenue	26,900	97,549
CSBG Support Revenue	7,163	22
Net Grantor's Expense	\$ 3,338,586	\$ 3,333,470

Summary by Functional Category

	Budget	Percentage of Actual	Actual
Administration	\$ 402,601	9.59%	\$ 398,770
P.A. 20	49,535	1.07%	44,419
P.A. 22-26	2,886,450	69.48%	2,890,281
CSBG	7,163	0.00%	22
Other Revenue	26,900	2.35%	97,549
In Kind	584,647	19.86%	826,212
Total Expenses	3,957,296	102.35%	4,257,253
Less			
Other Revenue	26,900	2.35%	97,549
CSBG Support Revenue	7,163	0.00%	22
Net before In Kind	3,923,233	100.00%	4,159,682
Less In Kind	584,647		826,212
Net Grantor's Expense	\$ 3,338,586		\$ 3,333,470

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Human Services

**Wrap Around Child Care Grant
Denison I Grant #CFS-CC-08155**

Schedule of Expense Comparison - Budget to Actual
For the Period From September 1, 2008 to December 14, 2008

	<u>Budget</u>	<u>Actual</u>
Expenses		
Wages and Benefits		\$ 875
Supplies		2,592
Facility Costs		1,002
Indirect		94
	<u> </u>	<u> </u>
Total	<u>\$ 12,000</u>	<u>\$ 4,563</u>

**Wrap Around Child Care Grant
Denison II Grant #CFS-CC-08156**

Schedule of Expense Comparison - Budget to Actual
For the Period From September 1, 2008 to December 14, 2008

	<u>Budget</u>	<u>Actual</u>
Expenses		
Wages and Benefits		\$ 901
Supplies		3,743
Facility Costs		1,002
Transportation		
Indirect		96
	<u> </u>	<u> </u>
Total	<u>\$ 12,000</u>	<u>\$ 5,742</u>

**Wrap Around Child Care Grant
Onawa Grant #CFS-CC-08161**

Schedule of Expense Comparison - Budget to Actual
For the Period From September 1, 2008 to December 14, 2008

	<u>Budget</u>	<u>Actual</u>
Expenses		
Wages and Benefits		\$ 8,967
Supplies		1,173
Facility Costs		901
Indirect		959
	<u> </u>	<u> </u>
Total	<u>\$ 12,000</u>	<u>\$ 12,000</u>

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Human Services

**Wrap Around Child Care Grant
Atlantic Grant #CFS-CC-08153**

Schedule of Expense Comparison - Budget to Actual
For the Period From September 1, 2008 to December 14, 2008

	<u>Budget</u>	<u>Actual</u>
Expenses		
Wages and Benefits		\$ 4,678
Supplies		136
Facility Costs		765
Transportation Costs		40
Indirect		500
		<u>500</u>
Total	<u>\$ 12,000</u>	<u>\$ 6,119</u>

**Wrap Around Child Care Grant
Glenwood Grant #CFS-CC-08157**

Schedule of Expense Comparison - Budget to Actual
For the Period From September 1, 2008 to December 14, 2008

	<u>Budget</u>	<u>Actual</u>
Expenses		
Wages and Benefits		\$ 7,776
Supplies		414
Facility Costs		1,064
Indirect		832
		<u>832</u>
Total	<u>\$ 12,000</u>	<u>\$ 10,086</u>

**Wrap Around Child Care Grant
Red Oak Grant #CFS-CC-08162**

Schedule of Expense Comparison - Budget to Actual
For the Period From September 1, 2008 to December 14, 2008

	<u>Budget</u>	<u>Actual</u>
Expenses		
Wages and Benefits		\$ 1,593
Supplies		724
Facility Costs		924
Transportation		-
Indirect		170
		<u>170</u>
Total	<u>\$ 12,000</u>	<u>\$ 3,411</u>

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Human Services

**Wrap Around Child Care Grant
Council Bluffs I Grant #CFS-CC-08159**

Schedule of Expense Comparison - Budget to Actual
For the Period From September 1, 2008 to December 14, 2008

	<u>Budget</u>	<u>Actual</u>
Expenses		
Wages and Benefits		\$ 7,944
Supplies		131
Facility Costs		919
Transportation		-
Indirect		850
	<u> </u>	<u> </u>
Total	<u>\$ 12,000</u>	<u>\$ 9,844</u>

**Wrap Around Child Care Grant
Council Bluffs II Grant #CFS-CC-08160**

Schedule of Expense Comparison - Budget to Actual
For the Period From September 1, 2008 to December 14, 2008

	<u>Budget</u>	<u>Actual</u>
Expenses		
Wages and Benefits		\$ 7,713
Supplies		131
Facility Costs		919
Transportation		-
Indirect		825
	<u> </u>	<u> </u>
Total	<u>\$ 12,000</u>	<u>\$ 9,588</u>

**Wrap Around Child Care Grant
Clarinda Grant #CFS-CC-08154**

Schedule of Expense Comparison - Budget to Actual
For the Period From September 1, 2008 to December 14, 2008

	<u>Budget</u>	<u>Actual</u>
Expenses		
Wages and Benefits		\$ 5,082
Supplies		3,388
Facility Costs		1,198
Transportation		-
Indirect		544
	<u> </u>	<u> </u>
Total	<u>\$ 12,000</u>	<u>\$ 10,212</u>

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Human Services

**Wrap Around Child Care Grant
Shenandoah Grant #CFS-CC-08163**

Schedule of Expense Comparison - Budget to Actual
For the Period From September 1, 2008 to December 14, 2008

	<u>Budget</u>	<u>Actual</u>
Expenses		
Wages and Benefits		\$ 1,166
Supplies		3,523
Facility Costs		1,094
Transportation		-
Indirect		125
		<u>125</u>
Total	<u>\$ 12,000</u>	<u>\$ 5,908</u>

**Wrap Around Child Care Grant
Woodbine Grant #CFS-CC-08165**

Schedule of Expense Comparison - Budget to Actual
For the Period From September 1, 2008 to December 14, 2008

	<u>Budget</u>	<u>Actual</u>
Expenses		
Wages and Benefits		\$ 1,752
Supplies		1,344
Facility Costs		656
Indirect		188
		<u>188</u>
Total	<u>\$ 12,000</u>	<u>\$ 3,940</u>

**Wrap Around Child Care Grant
Mapleton/Denison III Grant #CFS-CC-08158**

Schedule of Expense Comparison - Budget to Actual
For the Period From September 1, 2008 to December 14, 2008

	<u>Budget</u>	<u>Actual</u>
Expenses		
Wages and Benefits		\$ 2,413
Supplies		763
Facility Costs		793
One-time start-up costs		815
Indirect		258
		<u>258</u>
Total	<u>\$ 12,000</u>	<u>\$ 5,042</u>

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Human Services

Wrap Around Child Care Grant
Sidney/Hamburg Grant #CFS-CC-08164

Schedule of Expense Comparison - Budget to Actual
For the Period From September 1, 2008 to December 14, 2008

	<u>Budget</u>	<u>Actual</u>
Expenses		
Wages and Benefits		\$ 564
Supplies		514
Facility Costs		1,122
Transportation		-
One-time start up costs		835
Indirect		<u>60</u>
Total	<u>\$ 12,000</u>	<u>\$ 3,095</u>

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Human Services

Wrap Around Child Care Grant
DCFS 09-089-34

Schedule of Expense Comparison - Budget to Actual
For the Period From December 15, 2008 to August 31, 2009

	<u>Budget</u>	<u>Actual</u>
Expenses		
Wages	\$ 214,436	\$ 241,113
Benefits	100,102	107,638
Travel and Training	7,726	4,503
Repairs/Maintenance	-	5,068
Rent/Utilities	28,922	30,454
Communications	-	6,426
Supplies	89,033	37,730
Indirect	<u>33,656</u>	<u>37,316</u>
Total	<u>\$ 473,875</u>	<u>\$ 470,248</u>

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Human Rights

Weatherization Assistance Programs

Contract DOE-08-17P

Schedule of Expense Comparison - Budget to Actual
For the Period From April 1, 2008 to March 31, 2009

	Budget	Actual
Expenses		
Administration	\$ 22,298	\$ 22,298
Health and Safety	51,240	50,834
Support	66,423	112,219
Labor	69,269	55,226
Materials	69,269	37,922
Total Expenses	<u>\$ 278,499</u>	<u>\$ 278,499</u>

Weatherization Assistance Programs

Contract HEAP 08-17P

Schedule of Expense Comparison - Budget to Actual
For the Period From January 1, 2008 to December 31, 2008

	Budget	Actual
Expenses		
Administration	\$ 22,832	\$ 10,739
Health and Safety	80,650	67,657
Support	104,546	60,051
Labor	109,027	33,632
Materials	109,027	28,394
Equipment/ Training	20,000	2,757
Support Assistance	300	252
Pollution Insurance	9,085	9,085
Technical Assistance	4,700	1,800
Total Expenses	<u>\$ 460,167</u>	<u>\$ 214,367</u>

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Human Rights

**Utility Weatherization Assistance Programs
Contract IPL-08-17P**

Schedule of Expense Comparison - Budget to Actual
For the Period From January 1, 2008 to December 31, 2008

	Budget	Actual
Expenses		
Administration	\$ 3,002	\$ 2,994
Support	6,005	5,981
Labor	25,522	23,235
Materials	25,522	27,624
	<hr/>	<hr/>
Total Expenses	\$ 60,051	\$ 59,834
	<hr/>	<hr/>

**Utility Weatherization Assistance Programs
Contract MEC-08-17P**

Schedule of Expense Comparison - Budget to Actual
For the Period From January 1, 2008 to December 31, 2008

	Budget	Actual
Expenses		
Administration	\$ 5,980	\$ 5,980
Support	11,960	11,955
Labor	50,829	48,212
Materials	50,829	53,448
	<hr/>	<hr/>
Total Expenses	\$ 119,598	\$ 119,595
	<hr/>	<hr/>

**Utility Weatherization Assistance Programs
Contract AQU-08-17P**

Schedule of Expense Comparison - Budget to Actual
For the Period From January 1, 2008 to December 31, 2008

	Budget	Actual
Expenses		
Administration	\$ 5,127	\$ 5,127
Support	10,254	10,250
Labor	43,578	37,489
Materials	43,578	49,670
	<hr/>	<hr/>
Total Expenses	\$ 102,537	\$ 102,536
	<hr/>	<hr/>

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Public Health

Special Supplemental Food Program for Women, Infants and Children
Contract 5889 A 048

Schedule of Expense Comparison - Budget to Actual
For the Period From October 1, 2008 to September 30, 2009

	Budget	Actual
Expenses		
Salaries and Benefits	\$ 373,834	\$ 368,006
Equipment	44,000	42,184
Other	104,337	106,654
Indirect	40,000	39,379
Total	562,171	556,223
Local Share		
Other Revenue		75
Total Other Revenue		75
Total Grant Expenses	\$ 562,171	\$ 556,148

Breast Pump Expenses

Schedule of Expense Comparison - Budget to Actual
For the Period From October 1, 2008 to September 30, 2009

Expenses	\$ 4,000	\$ 8,906
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Farmers Market

Schedule of Expense Comparison - Budget to Actual
For the Period From October 1, 2008 to September 30, 2009

Expenses	\$ 1,000	\$ 746
----------	----------	--------

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Education

Child and Adult Care Food Programs
Schedule of Expense Comparison - Budget to Actual

Day Care Homes - Contract 83-8011

For the Period From October 1, 2008 to September 30, 2009

	Budget	Actual
Expenses		
Personnel	\$ 148,057	\$ 147,414
Supplies	1,187	1,644
Transportation	7,288	5,187
Rent/Utilities	8,779	9,818
Communications	7,331	7,882
Other	149	879
Indirect	15,842	15,773
	188,633	188,597
Food Costs - Home Providers	820,515	906,336
Total Expenses	1,009,148	1,094,933
Less: CSBG Co-Funded	17,153	17,015
Nutrition Education Grant	250	250
Net Funded by Grant	\$ 991,745	\$ 1,077,668

Child and Adult Care Food Programs

Schedule of Expense Comparison - Budget to Actual

Child Care Centers - Contract 83-8010

For the Period From October 1, 2008 to September 30, 2009

	Budget	Actual
Expenses		
Food Costs	\$ 307,200	\$ 339,825
Kitchen Supplies and Other Costs	9,600	15,098
Rent	2,952	3,213
Food Service Labor and Benefits	13,104	9,331
Indirect	1,402	998
Total Expenses	334,258	368,465
Less: Other Funding	38,906	49,389
Net Funded by Grant	\$ 295,352	\$ 319,076

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Human Services

Child Care Resource and Referral Program
Grant ACFS-02-042

Schedule of Expense Comparison - Budget to Actual
For the Period From July 1, 2008 to June 30, 2009

	Budget	Actual
Child Care Resource and Referral Expenses		
Wages	\$ 165,323	\$ 161,519
Fringe Benefits	70,622	54,757
Supplies	8,118	10,825
Printing/Photocopy/Postage/Telephone	8,914	10,117
Travel - In Area	10,980	15,655
Travel - Out of Area	6,480	11,954
Provider Training	17,094	28,948
Space/Utilities/Maintenance	10,840	12,882
Advertising	100	1,883
Subcontractor Expenses	264,667	262,880
Indirect	26,277	23,141
	<hr/>	<hr/>
Subtotal	589,415	594,561
Less:		
Training Revenue		16,994
Child Care Resource and Referral Expenses	<hr/>	<hr/>
	589,415	577,567
Additional Child Care Resource and Referral Expenses by Programs		
QRS Regional Specialist	61,800	55,723
Home Consultant	45,057	29,793
Health Consultant	76,339	77,216
Infant Toddler	161,630	111,188
Child Net	40,000	40,000
Business Kits	15,000	8,739
Parent Support Expansion	50,000	49,958
Professional Development Coordinator	36,000	18,436
Positive Behavior Supports	3,750	1,996
Beyond Business Basics	4,024	4,024
ICN Training	390	390
Welcome to School Age Series	4,168	1,642
Staff Professional Development/ NACCRRRA Ware	6,000	6,000
	<hr/>	<hr/>
Total Child Care Resource and Referral Expenses	<u>\$ 1,093,573</u>	<u>\$ 982,672</u>

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Human Rights
Division of Community Action Agencies

**Family Development and Self-Sufficiency Grant
Contract FaDSS-09-17-FP**

Schedule of Expense Comparison - Budget to Actual
For the Period From July 1, 2008 to June 30, 2009

	<u>Budget</u>	<u>Actual</u>
Expenses		
Indirect Costs - Administrative	\$ 30,480	\$ 30,653
Personnel Wages	197,348	201,881
Benefits	86,939	84,599
Travel	26,696	22,104
Space Costs/Utilities	20,720	17,551
Telephone	3,480	3,331
Third-Party Payments	2,995	3,732
Other Costs	<u>15,702</u>	<u>14,528</u>
Total Expenses	384,360	378,379
Less: Supported by CSBG Funds	<u>16,886</u>	<u>10,905</u>
Total Federal and State Expenses	<u><u>\$ 367,474</u></u>	<u><u>\$ 367,474</u></u>
Support by In-Kind Revenue	<u><u>\$ 34,500</u></u>	<u><u>\$ 30,077</u></u>

WEST CENTRAL COMMUNITY ACTION
U.S. Department of Labor

Senior Service America, Inc.

Senior Aides (Title V) Program Grant AD-16177-07-60-A-24

Schedule of Expense Comparison - Budget to Actual

For the Period From July 1, 2008 to July 31, 2009

	<u>Budget</u>	<u>Actual</u>
Expenses		
Personnel		
Wages	\$ 429,727	\$ 429,727
Fringe Benefits		
FICA	32,879	32,879
Workers' Compensation	10,499	10,499
Physicals	690	690
Program - Other		
Sponsor Staff Cost	12,791	12,791
Transportation	2,289	2,289
Training	49	49
Other		
Project Administration		
Other Admin Costs	<u>47,368</u>	<u>47,368</u>
Total Federal Share	536,292	536,292
Local Expenses		
In Kind Component	<u>65,466</u>	<u>72,588</u>
Total Expenses	<u><u>\$ 601,758</u></u>	<u><u>\$ 608,880</u></u>

WEST CENTRAL COMMUNITY ACTION
Community Education Foundation, Inc.

Pottawattamie County Quality Rating System Assistance Program

Schedule of Expense Comparison - Budget to Actual

For the Period From January 1, 2008 to December 31, 2008

	<u>Budget</u>	<u>Actual</u>
Expenses		
Wages and Benefits	\$ 26,480	\$ 19,229
Equipment Rental/Maintenance	120	193
Rent/Utilities/Maintenance	10,200	9,819
Advertising	600	1,094
Travel	1,200	500
Training	1,680	2,261
Professional Development Grants	46,651	12,351
Provider Training	10,980	13,177
Other	2,440	371
Indirect	2,780	2,056
	<u> </u>	<u> </u>
Total	<u>\$ 103,131</u>	<u>\$ 61,051</u>

Pottawattamie County Quality Rating System Assistance Program

Schedule of Expense Comparison - Budget to Actual

For the Period From January 1, 2009 to March 31, 2009

	<u>Budget</u>	<u>Actual</u>
Expenses		
Wages and Benefits	\$ 8,476	\$ 7,475
Equipment Rental/Maintenance	0	-
Rent/Utilities/Maintenance	2,475	2,473
Advertising	15	-
Travel	150	139
Training	210	212
Other	150	52
Indirect	907	800
	<u> </u>	<u> </u>
Total	<u>\$ 12,383</u>	<u>\$ 11,151</u>

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Human Services

**Empowerment Programs
Pottawattamie Empowerment**

Schedule of Expense Comparison - Budget to Actual
For the Period From July 1, 2008 to June 30, 2009

	Budget	Actual
Expenses		
Personnel Wages	\$ 70,145	\$ 61,454
Benefits	39,932	22,337
Supplies	3,480	2,421
Advertising	120	128
Rent	11,160	11,737
Equipment/Rental/Maintenance	720	404
Travel	2,700	2,342
Training	4,620	4,666
Telephone	720	563
Assistance	25,920	25,485
Home Care Subsidy	26,200	25,720
Center Care Subsidy	28,800	29,418
Hand in Hand Conference	2,000	1,985
Step Up Homes/Centers	30,000	30,000
Indirect	11,558	8,966
	<u>\$ 258,075</u>	<u>\$ 227,626</u>
Total		
	<u>\$ -</u>	<u>\$ 2,106</u>
Safety Incentives		
	<u>\$ -</u>	<u>\$ 2,106</u>

Cass/Mills/Montgomery Empowerment

Schedule of Expense Comparison - Budget to Actual
For the Period From July 1, 2008 to June 30, 2009

	Budget	Actual
Expenses		
Personnel Wages	\$ 31,620	\$ 28,116
Benefits	7,209	6,257
Supplies	480	447
Rent/Utilities/Insurance/Maintenance	2,240	2,041
Educational/Resource Materials	720	469
Travel	3,840	3,521
Telephone	480	585
Other Direct Expenses	1,260	671
Assistance	49,074	48,938
Indirect	4,077	3,678
	<u>\$ 101,000</u>	<u>\$ 94,723</u>
Total		
	<u>\$ 101,000</u>	<u>\$ 94,723</u>

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Human Services

Empowerment Programs
Corner Counties Empowerment
Schedule of Expense Comparison - Budget to Actual
For the Period From July 1, 2008 to June 30, 2009

	Budget	Actual
Expenses		
Wages/Accrued Leave	\$ 21,451	\$ 20,960
Benefits	9,193	9,058
Supplies	480	223
Rent/Utilities/Insurance/Maintenance	1,970	1,801
Travel	2,700	2,255
Telephone	1,200	312
Other Direct Expenses	1,210	378
Assistance	8,000	7,691
Indirect	3,218	3,212
	<hr/>	<hr/>
Total	\$ 49,422	\$ 45,890
	<hr/>	<hr/>

Harrison/Monona/Shelby Empowerment
Schedule of Expense Comparison - Budget to Actual
For the Period From July 1, 2008 to June 30, 2009

	Budget	Actual
Expenses		
Wages/Accrued Leave	\$ 14,617	\$ 14,449
Benefits	7,541	7,583
Supplies	180	276
Rent/Utilities/Insurance/Maintenance	2,160	1,901
Travel	2,580	2,506
Telephone	780	883
Other Direct Expenses	696	424
Assistance	10,400	10,241
Provider Conference	1,675	3,284
Indirect	2,370	2,357
	<hr/>	<hr/>
	42,999	43,904
Less: CSBG Co-Funded		230
Local Support		675
	<hr/>	<hr/>
	-	905
Total	\$ 42,999	\$ 42,999
	<hr/>	<hr/>

WEST CENTRAL COMMUNITY ACTION
U.S. Department of Homeland Security

Emergency Food And Shelter Program

Schedule of Expense Comparison - Budget to Actual
For the Period From January 1, 2008 to December 31, 2008

	Budget	Actual
Expenses		
Administrative Costs	\$ 826	\$ 1,893
Cass County	6,884	6,885
Crawford County	4,679	4,682
Fremont County	1,960	1,962
Harrison County	3,341	3,341
Mills County	2,942	2,942
Monona County	3,115	3,115
Montgomery County	7,652	7,656
Page County	7,448	7,448
Shelby County	2,513	2,510
Total Expenses	<u>\$ 41,360</u>	<u>\$ 42,434</u>

U.S. DEPARTMENT OF AGRICULTURE

Certification Regarding Debarment, Suspension, and Other
Responsibility Matters - Primary Covered Transactions

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 7 CFR Part 3017, Section 3017.510, Participants' responsibilities. The regulations were published as Part IV of the January 30, 1989 Federal Register (pages 4722-4733). Copies of the regulations may be obtained by contacting the Department of Agriculture agency offering the proposed covered transaction.

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS ON REVERSE)

- (1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - (b) have not within a three-year period preceding this proposal been convicted of or had a civil judgement rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - (c) are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
 - (d) have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
- (2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.


WILLIAMS & COMPANY, PC.

Organization Name

PR/Award Number or Project Name

DAVID D. RADKE, CPA

Name(s) and Title(s) of Authorized Representative(s)


Signature(s)

3-12-10
Date

WEST CENTRAL COMMUNITY ACTION
Schedule of Revenue and Expenses
Direct Cost Allocations Pools
For the Year Ended September 30, 2009

	Total	Weatherization Pool	Central Space Costs	Photocopy Costs	Postage Allocation	Outreach Costs
Revenue						
Reimbursed by Programs	\$ 468,814	\$ 305,860	\$ 46,657	\$ 12,301	\$ 3,078	\$ 100,918
Community Service Block Grant Support	425,199					425,199
Utility Revenue	60,624	60,624				
In Kind Donations	296,933					296,933
Total Support and Revenue	<u>1,251,570</u>	<u>366,484</u>	<u>46,657</u>	<u>12,301</u>	<u>3,078</u>	<u>823,050</u>
Expenses						
Personnel	408,473	192,787				215,686
Fringe Benefits and Payroll Taxes	144,407	62,896				81,511
Contract labor	(15,348)	(15,348)				
Supplies	37,474	24,902	365	3,584	965	7,658
Rent	130,915	18,265	18,284			94,366
Building Maintenance	-					
Equipment Maintenance	6,227			5,735	492	
Equipment Lease	11,465	90		3,027	1,158	7,190
Insurance	-					
Travel and Vehicle Expense	15,223	9,715	55			5,453
Telephone	31,201	3,293	369			27,539
Advertising	2,517	1,495	48			974
Utilities	34,247		10,499			23,748
Indirect	59,989	28,189				31,800
Other Direct Expenses	58,718	11,071	17,037	(45)	463	30,192
Total Expenses	<u>925,508</u>	<u>337,355</u>	<u>46,657</u>	<u>12,301</u>	<u>3,078</u>	<u>526,117</u>
In Kind						
Nonprofessional Volunteers	15,510					15,510
Clothing	132,959					132,959
Food	113,464					113,464
Christmas Adoption	35,000					35,000
Total In Kind	<u>296,933</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>296,933</u>
Total Expenses and In Kind	<u>1,222,441</u>	<u>337,355</u>	<u>46,657</u>	<u>12,301</u>	<u>3,078</u>	<u>823,050</u>
Excess of Revenues over Expenses	<u>\$ 29,129</u>	<u>\$ 29,129</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WEST CENTRAL COMMUNITY ACTION
Schedule of Revenue and Expenses
Indirect Cost Allocations Pool
For the Year Ended September 30, 2009

Revenue

Indirect Cost Reimbursements from Programs

CSBG - ARRA	\$ 3,304
Low Income Home Energy Assistance Program	24,980
Head Start	267,820
Head Start - ARRA	13,954
Wrap Around Child Care Grant	43,489
Weatherization Assistance HEAP	25
Weatherization Assistance DOE - ARRA	1,728
Women, Infants and Children	39,454
Child and Adult Care Food Program - Homes	15,773
Child and Adult Care Food Program - Centers	998
Child Care Resource and Referral	38,348
Family Development and Self-Sufficiency	31,099
Senior Service America, Inc.	52,016
Senior Aide - ARRA	5,366
H/M/S Empowerment	1,860
Pottawattamie Empowerment	8,900
C/M/M Empowerment	3,116
Corner Counties Empowerment	2,850
Pottawattamie County Quality Rating	1,417
Shelby County Early Childhood Center	309
Emergency Food and Shelter Program	70
Emergency Food and Shelter Program - ARRA	22
Weatherization Cost Allocation Pool	28,189
Outreach Cost Allocation Pool	31,800

Total Indirect Cost Reimbursements from Programs	616,887	
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Total Support and Revenue	616,887	
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Expenses

Salaries and Wages	349,297
Fringe Benefits and Payroll Taxes	127,652
Supplies	15,002
Rent	14,897
Equipment and Buildings	172
Travel	12,325
Telephone	4,692
Advertising	1,034
Photocopy	3,789
Postage	9,767
Subscriptions/Publications	1,598
Dues/Fees/Registrations	9,370
Consultants	132
Computer Expenses	2,464
Training	5,519
Audit and Professional Fees	589
Insurance	8,716
Board Expenses	6,712
Attorney Fees	1,988
Miscellaneous	4,164
Total Expenses	579,879

Excess of Revenues over Expenses	37,008	
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Net Assets - Beginning of Year	17,825	
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Net Assets - End of Year	\$ 54,833	
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WEST CENTRAL COMMUNITY ACTION
Schedule of Revenue and Expenses
Indirect Reimbursement from Programs
For the Year Ended September 30, 2009

Program	Wages and Fringe Benefits	Indirect Cost
CSBG - ARRA	\$ 30,879	\$ 3,304
Low Income Home Energy Assistance Program	233,459	24,980
Head Start	2,502,983	267,820
Head Start - ARRA	130,413	13,954
Wrap Around Child Care Grant	406,446	43,489
Weatherization Assistance HEAP	235	25
Weatherization Assistance DOE - ARRA	16,147	1,728
Women, Infants and Children	368,727	39,454
Child and Adult Care Food Program - Homes	147,414	15,773
Child and Adult Care Food Program - Centers	9,331	998
Child Care Resource and Referral	358,384	38,348
Family Development and Self-Sufficiency	290,640	31,099
Senior Service America, Inc.	486,137	52,016
Senior Aide - ARRA	50,152	5,366
H/M/S Empowerment	17,382	1,860
Pottawattamie Empowerment	83,179	8,900
C/M/M Empowerment	29,128	3,116
Corner Counties Empowerment	26,627	2,850
Pottawattamie County Quality Rating	13,240	1,417
Shelby County Early Childhood Center	2,889	309
Emergency Food and Shelter Program	660	70
Emergency Food and Shelter Program - ARRA	210	22
Weatherization Cost Allocation Pool	263,442	28,189
Outreach Cost Allocation Pool	297,197	31,800
	<u>\$ 5,765,301</u>	<u>\$ 616,887</u>

WEST CENTRAL COMMUNITY ACTION
Schedule of Revenue and Expenses and Changes in Net Assets
Undesignated Fund
For the Year Ended September 30, 2009

Support and Revenue

County Support

Cass	\$ 3,000	
Crawford	2,500	
Fremont	3,000	
Harrison	4,350	
Mills	2,000	
Monona	2,000	
Montgomery	2,500	
Page	3,000	
Pottawattamie	19,937	
Shelby	2,000	
Total County Support	<u>44,287</u>	\$ 44,287

Donations

Interest Income	18,119	
Other	59,821	
Food Pantry and Christmas Adoption Donations	59,807	
Total Revenue	<u>182,034</u>	

Expenses

Food Pantry and Christmas Adoption	55,688	
Interest	29,044	
Other	20,808	
Total Expenses	<u>105,540</u>	

Excess of Support and Revenue Over Expenses Before Transfers 76,494

Transfers (77,633)

(Deficiency) of Support and Revenue to Expenses and Transfers (1,139)

Net Assets - Beginning of Year 937,258

Net Assets - End of Year \$ 936,119

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COMPLIANCE SECTION



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Directors
West Central Community Action
Harlan, Iowa

Compliance:

We have audited the compliance of West Central Community Action (a nonprofit organization) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to its major federal programs for the year ended September 30, 2009. West Central Community Action's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of West Central Community Action's management. Our responsibility is to express an opinion on West Central Community Action's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about West Central Community Action's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on West Central Community Action's compliance with those requirements.

In our opinion, West Central Community Action complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2009.

Internal Control over Compliance:

The management of West Central Community Action is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered West Central Community Action's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of West Central Community Action's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information of the audit committee, management, U.S. Department of Health and Human Services, federal awarding agencies, and pass-through entities and is not intended to be used by anyone other than these specified parties.


Certified Public Accountants

Onawa, Iowa
March 9, 2010



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
West Central Community Action
Harlan, Iowa

We have audited the accompanying financial statements of West Central Community Action (a nonprofit organization) as of and for the year ended September 30, 2009, and have issued our report thereon dated March 9, 2010. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered West Central Community Action's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing our opinion of the effectiveness of the Agency's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of West Central Community Action's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of the control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects West Central Community Action's ability to initiate, authorize, record, process, or report financial data reliably in accordance with U.S. generally accepted accounting principles, such that there is more than a remote likelihood a misstatement of the Agency's financial statements that is more than inconsequential will not be prevented or detected by the Agency's internal control. We consider the deficiency in internal control described in Part II of the accompanying Schedule of Findings and Questioned Costs to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood a material misstatement of the financial statements will not be prevented or detected by the Agency's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that the significant deficiency described above is not considered a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether West Central Community Action's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the

determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

West Central Community Action's responses to findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the Agency's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, the Board of Directors and other parties to whom West Central Community Action may report, including federal awarding agencies and pass-through entities. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of West Central Community Action during the course of our audit. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.

Williams & Company P.C.
Certified Public Accountants

Onawa, Iowa
March 9, 2010

WEST CENTRAL COMMUNITY ACTION
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2009

Part I: Summary of the Independent Auditors' Results

- a. An unqualified opinion was issued on the financial statements.
- b. A significant deficiency in internal control over financial reporting was disclosed by the audit of the financial statements and is not considered a material weakness.
- c. No noncompliance which is material to the financial statements was disclosed.
- d. No significant deficiencies in internal control over major programs were disclosed.
- e. An unqualified opinion was issued on compliance with requirements applicable to each major program.
- f. The audit did not disclose audit findings which were required to be reported in accordance with Office of Management and Budget Circular A-133, Section .510(a).
- g. Major programs were as follows:
 - Head Start Cluster:
 - CFDA # 93.600 – Head Start
 - CFDA # 93.708 – Head Start ARRA
 - Low Income Home Energy Assistance
 - CFDA # 93.568
 - Department of Energy – Weatherization Assistance
 - CFDA # 81.042
 - CFDA # 81.042 - ARRA
 - Senior Services America Cluster
 - CFDA # 17.235 – Senior Community Service Employment Programs
 - CFDA # 17.235 – Senior Community Service Employment Programs – ARRA
 - Women, Infant and Children
 - CFDA # 10.557
 - Community Service Block Grant Cluster
 - CFDA # 93.569
 - CFDA # 93.710 - ARRA
- h. The dollar threshold used to distinguish between Type A and Type B programs was \$300,000.
- i. West Central Community Action did qualify as a low-risk auditee.

Part II: Findings Related to the Financial Statements Reported in Accordance with Government Auditing Standards

Instances of Non-Compliance:

No matters were reported.
There were no prior year audit findings.

Significant Deficiency:

- II-A-09 Financial Reporting – During the audit, we identified immaterial adjustments not recorded in the Agency's financial statements. An adjustment was subsequently made for the immaterial adjustments by the Agency to properly include the amounts in the financial statements.

Recommendation – The Agency should review their procedures to ensure all adjustments necessary to report their financial statements in accordance with generally accepted accounting principles are properly recorded.

WEST CENTRAL COMMUNITY ACTION
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2009

Part II: Findings Related to the Financial Statements Reported in Accordance with Government Auditing Standards
(Continued)

Response – We will review our current procedures to identify where weaknesses are occurring and will take the necessary action to ensure proper amounts are recorded in the financial statements in the future.

Conclusion – Response accepted.

Part III: Findings and Questioned Costs for Federal Awards – None

WEST CENTRAL COMMUNITY ACTION
Schedule of Prior Year Audit Findings
For the Year Ended September 30, 2009

There were no audit findings in the prior year.